LISTING OF CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

- 1. (cancelled).
- 2. (currently amended). An electronic revenue stamp issuing apparatus, comprising:

request means for making a request for issuance of an electronic revenue stamp for a user-determined amount, said user-determined amount being a value or cost of the electronic revenue stamp, said request being made by a receiver;

debit means for tracking remaining value of a prepaid amount, said prepaid amount being reduced, each time an electronic revenue stamp is issued, by said value or cost of said electronic revenue stamp;

a judging means for judging whether the amount of an said electronic revenue stamp to be issued is equal to or less than [a] said prepaid amount;

an issuing means for issuing said electronic revenue stamp as data on a document, said issuing means giving a serial number with said data to said electronic revenue stamp, said data containing a digital signature of said electronic revenue stamp issuing apparatus on a message, said message including the document which said electronic revenue stamp is attached to, the amount of said electronic revenue stamp, and an identifier of a receiver of said electronic revenue stamp, if said amount of said revenue stamp is judged to be equal to or less than said prepaid amount by said judging means;

a balance amount reducing means for reducing said amount of said electronic revenue stamp from said prepaid amount of said debit means by said value or cost of said electronic revenue stamp if said electronic revenue stamp is issued;

a verifying means that is part of the stamp issuing apparatus, wherein said verifying means receives for receiving a digital certificate from said receiver for making an electronic revenue stamp invalid, said digital certificate containing a digital signature of said receiver, and verifying verifies whether said digital certificate making said electronic stampinvalid is valid or not by using said an identifier of said receiver and without communication with a data center;

an amount increasing means for increasing said prepaid amount by an amount equal to the value or cost of said invalidated electronic revenue stamp; and

an invalid electronic revenue stamp recording means for recording <u>receipt of</u> said digital certificate <u>making an electronic revenue stamp invalid</u>.

- 3. (previously presented). An electronic revenue stamp issuing apparatus in accordance with claim 2, wherein: said issuing means issues an issue number of said electronic revenue stamp issuing apparatus to said electronic revenue stamp, and said message includes said issue number.
- 4. (previously presented). An electronic revenue stamp issuing apparatus in accordance with claim 2, wherein: said verifying means verifies whether said digital certificate making electronic revenue stamp invalid is valid or not by using said identifier of said receiver and an issue number of said electronic revenue stamp issuing apparatus.
- 5. (previously presented). An electronic revenue stamp issuing apparatus in accordance with claim 2, further comprising: invalid electronic revenue stamp data for storing data of electronic revenue stamps made to be invalid.
- 6. **(previously presented).** An electronic revenue stamp issuing apparatus in accordance with claim 2, further comprising:

an issued electronic revenue stamp recording means which records issued electronic revenue stamps; and

storing means for issued electronic revenue stamp data and invalid electronic revenue stamp data.

- 7. (previously presented). An electronic revenue stamp issuing apparatus in accordance with claim 2, wherein: said verifying means verifies that said digital certificate making electronic revenue stamp invalid is issued for an electronic revenue stamp issued by said electronic revenue stamp issuing apparatus and also issued by a receiver who is a valid receiver of said electronic revenue stamp, and also verifies that said digital certificate making electronic revenue stamp invalid was not used before.
- 8. (cancelled).
- 9. (currently amended). An electronic revenue stamp issuing method, comprising the steps of: requesting issuance of an electronic revenue stamp for a user-determined amount, said user-determined amount being a value or cost of the electronic revenue stamp, said request being made by a receiver;

tracking remaining value of a prepaid amount, said prepaid amount being reduced, each time an electronic revenue stamp is issued, by said value or cost of said electronic revenue stamp; judging whether the amount of an said electronic revenue stamp to be issued is equal to or less than [a] said prepaid amount;

providing an electronic revenue stamp issuing apparatus;

said electronic revenue stamp issuing apparatus issuing said electronic revenue stamp as data on a document and giving a serial number with said data to said electronic revenue stamp, said data containing a digital signature of said electronic revenue stamp issuing apparatus on a message, said message including the document which said electronic revenue stamp is attached to, the amount of said electronic revenue stamp, and an identifier of a receiver of said electronic revenue stamp, if said amount of said revenue stamp is judged by said judging step to be equal to or less than said prepaid amount;

said electronic revenue stamp issuing apparatus reducing subtracting said amount of said electronic revenue stamp from said prepaid amount if said electronic revenue stamp is issued;

when a digital certificate from said receiver making <u>said</u> electronic revenue stamp invalid containing a digital signature of said receiver is received, verifying through a verification means that is part of the stamp issuing apparatus whether said digital certificate making said electronic revenue stamp invalid is valid or not by using <u>an said</u> identifier of said receiver, <u>and said</u> <u>verifying step being performed</u> without communicating with a data center;

increasing said prepaid amount by said amount of said invalidated electronic revenue stamp when said verifying step verifies that a valid digital certificate has been received for invalidating said issued electronic revenue stamp; and

recording receipt of said digital certificate making an electronic revenue stamp invalid.

10. (previously presented). An electronic revenue stamp issuing method in with claim 9, wherein: said issuing step issues an issue number of said electronic revenue stamp issuing apparatus to said electronic revenue stamp, and said message includes said issue number.

- 11. (previously presented). An electronic revenue stamp issuing method in accordance with claim 9, wherein: said verifying step verifies whether said digital certificate making electronic revenue stamp invalid is valid or not by using said identifier of said receiver and an issue number of said electronic revenue stamp issuing apparatus.
- 12. (original). An electronic revenue stamp issuing method in accordance with claim 9, further comprising the step of: storing invalid electronic revenue stamp data that are data of electronic revenue stamps made to be invalid.
- 13. (previously presented). An electronic revenue stamp issuing method in accordance with claim 9, further comprising the steps of:

recording issued electronic revenue stamps; and

storing issued electronic revenue stamp data and invalid electronic revenue stamp data.

14. (previously presented). An electronic revenue stamp issuing method in accordance with claim 9, wherein: said verifying step verifies that said digital certificate making electronic revenue stamp invalid is issued for an electronic revenue stamp issued by said electronic revenue stamp issuing apparatus and also issued by a receiver who is a valid receiver of said electronic revenue stamp, and also verifies that said digital certificate making electronic revenue stamp invalid was not used before.

15. (cancelled).

16. (currently amended). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for storing a control program of an electronic revenue stamp issuing method, comprising the steps of:

requesting issuance of an electronic revenue stamp for a user-determined amount, said user-determined amount being a value or cost of the electronic revenue stamp, said request being made by a receiver;

tracking remaining value of a prepaid amount, said prepaid amount being reduced, each time an electronic revenue stamp is issued, by said value or cost of said electronic revenue stamp;

judging whether the amount of $\frac{1}{8}$ said electronic revenue stamp to be issued is equal to or less than $\frac{1}{8}$ said prepaid amount;

providing an electronic revenue stamp issuing apparatus;

said electronic revenue stamp issuing apparatus issuing said electronic revenue stamp as data on a document and giving a serial number with said data to said electronic revenue stamp, said data containing a digital signature of said electronic revenue stamp issuing apparatus on a message, said message including the document which said electronic revenue stamp is attached to, the amount of said electronic revenue stamp, and an identifier of a receiver of said electronic revenue stamp, if said amount of said revenue stamp is judged by said judging step to be equal to or less than said prepaid amount;

said electronic revenue stamp issuing apparatus reducing subtracting said amount of said electronic revenue stamp from said prepaid amount if said electronic revenue stamp is issued;

when a digital certificate from said receiver making <u>said</u> electronic revenue stamp invalid containing a digital signature of said receiver is received, verifying through a verification means that is part of the stamp issuing apparatus whether said digital certificate making said electronic revenue stamp invalid is valid or not by using <u>an said</u> identifier of said receiver, <u>and said</u> <u>verifying step being performed</u> without communicating with a data center;

increasing said prepaid amount <u>by said amount of said invalidated electronic revenue</u>

<u>stamp when said verifying step verifies that a valid digital certificate has been received for invalidating said issued electronic revenue stamp; and</u>

recording receipt of said digital certificate making an electronic revenue stamp invalid.

- 17. (previously presented). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for storing a control program of an electronic revenue stamp issuing method in accordance with claim 16, wherein: said issuing step issues an issue number of said electronic revenue stamp issuing apparatus to said electronic revenue stamp, and said message includes said issue number.
- 18. (previously presented). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for storing a control program of an electronic revenue stamp issuing method in accordance with claim 16, wherein: said verifying step verifies whether said digital certificate making electronic revenue stamp invalid is valid or not by using said identifier of said receiver and an issue number of said electronic revenue stamp issuing apparatus.
- 19. (**previously presented**). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for storing a control program of a control program of an electronic revenue stamp issuing method in accordance with claim 16, further comprising the step of: storing invalid electronic revenue stamp data that are data of electronic revenue stamps made to be invalid.

20. (previously presented). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for storing a control program of an electronic revenue stamp issuing method in accordance with claim 16, further comprising the steps of:

recording issued electronic revenue stamps; and storing issued electronic revenue stamp data and invalid electronic revenue stamp data.

- 21. (previously presented). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for storing a control program of an electronic revenue stamp issuing method in accordance with claim 16, wherein: said verifying step verifies that said digital certificate making electronic revenue stamp invalid is issued for an electronic revenue stamp issued by said electronic revenue stamp issuing apparatus and also issued by a receiver who is a valid receiver of said electronic revenue stamp, and also verifies that said digital certificate making electronic revenue stamp invalid was not used before.
- 22. (previously presented). A program storage device readable by machine, tangibly embodying a program of instructions executable by the machine to perform method steps for storing a control program of a control program of an electronic revenue stamp issuing method in accordance with claim 16, wherein: said program storage device storing said control program of said electronic revenue stamp issuing method is an IC card.